

**EXHIBIT C**



# Summons

In the matter of the liability of Ernst & Young for IRC sections 6707 and 6708 penalties.

Internal Revenue Service (Division): LMSB

Industry/Area (name or number): Financial Services/ Territory 1030

Periods: January 1, 1995, to April 22, 2002

The Commissioner of Internal Revenue

To: Ernst & Young LLP

At: 287 7th Avenue, New York, N.Y. 10019

You are hereby summoned and required to appear before Team Manager Michael R. Friedman, ID 13-24456, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attachments.

*Received  
Ernst & Young LLP  
By: Michael A. Frank  
Michael A. Frank  
Associate General Counsel  
4/23/02*

#### Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

JT Caballe

Signature of IRS officer serving the summons

REVENUE AGENT

Title

Business address and telephone number of IRS officer before whom you are to appear:

110 West 44th Street, New York, N.Y. 10036

Place and time for appearance at 110 West 44th Street, New York, N.Y. 10036



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev 12-2001)  
Catalog Number 21405J

on the 3rd day of May 2002 at 10:00 o'clock a.m.  
Issued under authority of the Internal Revenue Code this 23rd day of April, 2002.

JT Caballe

Signature of issuing officer

Revenue Agent

Title

Brooken Yeomander Acting

Signature of approving officer (if applicable)

Team Manager

Title

Part A - to be given to person summoned